



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.415

AMARAVATI, THURSDAY, APRIL 30, 2020

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

PROVIDING OF RELIEF BY CONDITIONAL WAIVER OF LATE FEE FOR DELAY
IN FURNISHING RETURNS IN FORM GSTR-3B FOR TAX PERIODS OF
FEBRUARY, 2020 TO APRIL, 2020.

[G.O.Ms.No.124, Revenue (Commercial Taxes-II), 30th April, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the Notification issued in the G.O.Ms. No. 82, Revenue (Commercial Taxes-II) Department, Dated:31.01.2019, namely:-

AMENDMENT

In the said notification, after the second proviso, the following proviso shall be inserted, namely: -

"Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--.

TABLE

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR- 3B is furnished on or before the 24 th day of June, 2020
2	turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	3B is furnished on or before the 29 th day of June, 2020
		April, 2020	If return in FORM GSTR- 3B is furnished on or before the 30 th day of June, 2020.
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR- 3B is furnished on or before the 30 th day of June, 2020.
		March, 2020	If return in FORM GSTR- 3B is furnished on or before the 3 rd day of July, 2020.
		April, 2020	If return in FORM GSTR- 3B is furnished on or before the 6 th day of July, 2020".

This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

PEEYUSH KUMAR,
Special Chief Secretary to Government (FAC).

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